

CERTIFICATE



To the Clerk of McPheson County, State of Kansas  
We, the undersigned, officers of  
**Fire District # 3**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
maximum expenditures for the various funds for the year 2019; and (3) the  
Amount(s) of 2018 Ad Valorem Tax are within statutory limitations for the 2019 Budget.

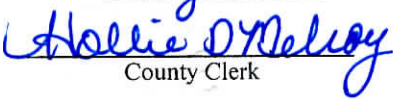
Table of Contents:		Page No.	2019 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2019		2			
Allocation MVT, RVT, 16/20M Vehicle Tax		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
<b>Fund</b>	<b>K.S.A.</b>				
General	0	6	181,580	174,635	
Debt Service	10-113				
Non-Budgeted Funds					
<b>Totals</b>		xxxxxxxxxx	181,580	174,635	
Budget Summary		0			
Neighborhood Revitalization Rebate					
Resolution required? Notice of the vote to adopt required to be published?			Yes	Nov. 1, 2018 Total Assessed Valuation	

Assisted by:

\_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_  
Email: \_\_\_\_\_  
\_\_\_\_\_

X   
X   
X 

Attest: Aug. 28, 2018

  
County Clerk

\_\_\_\_\_  
Governing Body

RESOLUTION NO. 2018 - 01

*A resolution expressing the property taxation policy of the Fire District # 3 governing body with respect to financing the annual budget for 2019*

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2019 budget of the Fire District # 3 exceeding the amount levied to finance the 2018 budget of the Fire District # 3, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2017, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and





Whereas, Fire District # 3 provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Fire District # 3 governing body that a levy of property taxes in support of the 2019 budget exceeding the amount levied in 2018, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this \_\_\_\_ day of \_\_\_\_\_, 2018 by the Fire District # 3 governing body, McPheson County, Kansas.

Fire District # 3 Governing Body

CERTIFICATE

To the Clerk of McPheson County, State of Kansas  
We, the undersigned, officers of  
**Fire District # 3**

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Assisted by:

\_\_\_\_\_  
\_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_  
Email: \_\_\_\_\_  
\_\_\_\_\_

Attest: Aug 29, 2018  
Chellie D. McPherson  
County Clerk

[Signature]  
X \_\_\_\_\_  
X \_\_\_\_\_  
X \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Governing Body

Computation to Determine Limit for 2019

	Amount of Levy
1. Total tax levy amount in 2018 budget	+ \$ 163,630
2. Debt service levy in 2018 budget	- \$ 0
3. Tax levy excluding debt service	\$ 163,630

2018 Valuation Information for Valuation Adjustments

4. New improvements for 2018:	+	24,085	
5. Increase in personal property for 2018:			
5a. Personal property 2018	+	2,698,687	
5b. Personal property 2017	-	2,712,722	
5c. Increase in personal property (5a minus 5b)	+	0	
		(Use Only if > 0)	
6. Valuation of property that has changed in use during 2018:		0	
7. Total valuation adjustment (sum of 4, 5c, 6)		24,085	
8. Total estimated valuation July, 1,2018		36,954,785	
9. Total valuation less valuation adjustment (8 minus 7)		36,930,700	
10. Factor for increase (7 divided by 9)		0.00065	
11. Amount of increase (10 times 3)	+	\$ 107	
12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$	163,737	
13. Debt service levy in this 2019 budget		0	
14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		163,737	
15. Consumer Price Index for all urban consumers for calendar year 2017		0.021	
16. Consumer Price Index adjustment (3 times 15)	\$	3,436	
17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$	167,173	

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.



Fire District # 3  
McPheson County

2019

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2018 Budgeted Funds	Tax Levy Amount in 2018 Budget	Allocation for Year 2019			
		MVT	RVT	16/20M Veh	Comm Veh
General	163.630	3,162	111	106	192
Debt Service	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Total	163.630	3,162	111	106	192

County Treas Motor Vehicle Estimate 3,162

County Treas Recreational Vehicle Estimate 111

County Treas 16/20M Vehicle Estimate 106

County Treas Commercial Vehicle Tax Estimate 192

County Treas Watercraft Tax Estimate 25

MVT Factor 0.01932

RVT Factor 0.00068

16/20M Factor 0.00065

Comm Veh Factor 0.00117

Watercraft Factor 0.00015

Fire District # 3  
McPheson County

### Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
General	Capital Reserve	63,516	60,000	60,000	
	<b>Totals</b>	63,516	60,000	60,000	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	63,516	60,000	60,000	

**\*Note:** Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

<b>Adopted Budget General</b>	<b>Prior Year Actual for 2017</b>	<b>Current Year Estimate for 2018</b>	<b>Proposed Budget Year for 2019</b>
Unencumbered Cash Balance Jan 1	5,126	9,054	6,383
Receipts:			
Ad Valorem Tax	154,584	163,630	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	210	290	290
Motor Vehicle Tax	3,082	2,634	3,162
Recreational Vehicle Tax	127	61	111
16/20M Vehicle Tax	103	77	106
Commercial Vehicle Tax	184	91	192
Watercraft Tax		26	25
LAVTR			0
In Lieu of Taxes			
Grant	3,000		
Interest on Idle Funds	127	100	100
Neighborhood Revitalization Rebate			0
Miscellaneous	91		
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>161,508</b>	<b>166,909</b>	<b>3,986</b>
<b>Resources Available:</b>	<b>166,634</b>	<b>175,963</b>	<b>10,369</b>
Expenditures:			
Personnel	8,247	6,580	6,580
Contractual	11,738	23,000	23,000
Commodities	40,201	57,000	57,000
Capital Outlay	26,114	23,000	28,000
Trsf to Equipment Reserve	63,516	60,000	60,000
Inaurance	7,764		7,000
Cash Forward (2019 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>157,580</b>	<b>169,580</b>	<b>181,580</b>
Unencumbered Cash Balance Dec 31	9,054	6,383	xxxxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	157,580	169,580	181,580
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		181,580
	Tax Required		171,211
Delinquent Comp Rate:	2.0%		3,424
	Amount of 2018 Ad Valorem Tax		174,635





NOTICE OF BUDGET HEARING

State of Kansas  
Special District  
2019

The governing body of  
**Fire District # 3**  
**McPheson County**

will meet on July 30, 2018 at 9:30 A.M. at 5th Floor Commission Room, 122 West Marlin, McPherson, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.  
Detailed budget information is available at Administration Office, County Courthouse, McPherson, KS and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2017		Current Year Estimate for 2018		Proposed Budget Year for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	157,580	4.506	169,580	4.730	181,580	174,635	4.726
Debt Service							
Non-Budgeted Funds							
Totals	157,580	4.506	169,580	4.730	181,580	174,635	4.726
Less: Transfers	63,516		60,000		60,000		
Net Expenditures	94,064		109,580		121,580		
Total Tax Levied	155,038		163,630		xxxxxxxxxxxxxxxxx		
Assessed Valuation	34,408,475		34,591,270		36,954,785		

Outstanding Indebtedness,

Jan 1,	2016	2017	2018
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills.

Randall Kaufman  
Board Membe

Page No.

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x \_\_\_\_\_  
x \_\_\_\_\_  
x \_\_\_\_\_